

**ASSEMBLY BILL**

**No. 1888**

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**Introduced by Assembly Member Ting**

February 19, 2014

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An act to amend Section 11932 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1888, as introduced, Ting. Documentary transfer tax: document for recordation: amount of tax due shown on separate paper.

The Documentary Transfer Tax Act authorizes the board of supervisors of a county or city and county to impose a tax with respect to specified instruments that transfer specified interests in real property. Existing law requires the amount of tax due and the location of the property to show on the face of the document, and if the party submitting the document for recordation requests, that the amount of tax due be shown on a separate paper affixed to the document.

This bill would delete the requirement that, upon request, the amount of tax due be shown on a separate paper affixed to the document.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 11932 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 11932. If a county has imposed a tax pursuant to this part,
- 4 every document subject to tax—~~which~~ *that* is submitted for
- 5 recordation shall show on the face of the document the amount of

1 tax due and the incorporated or unincorporated location of the  
2 lands, tenements or other realty described in the document. ~~If the~~  
3 ~~party submitting the document for recordation so requests, the~~  
4 ~~amount of tax due shall be shown on a separate paper which shall~~  
5 ~~be affixed to the document by the recorder after the permanent~~  
6 ~~record is made and before the original is returned as specified in~~  
7 ~~Section 27321 of the Government Code.~~

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